



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Memorandum

To: Tom Jones, Director, SLATE

From: Dwayne Crandall, Internal Audit Supervisor *DC*

Date: 10/26/2004

Re: A-133 Audit Review Response – Better Family Life, Inc.

A review of the attached A-133 Audit dated March 6, 2004 for the Better Family Life, Inc. was conducted by this office on October 21, 2004.

The following information is provided:

AGENCY: Better Family Life, Inc.

AUDIT PERIOD: Year Ended December 31, 2003

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Major Program
Department of Labor Passed thru City of St Louis/SLATE:				
Employment and Training Administration		Not Provided by the Auditee		
WIA—Youth Activities	17.259		\$204,360	Yes
WIA—Adult Activities	17.258		\$129,381	No
Welfare-to-Work Grants to States and Localities	17.253		\$429,724	Yes
Department of Health and Human Services Passed thru City of St Louis/SLATE:				
Administration for Children and Families, Social Services Research and Demonstration	93.647	Not Provided by the Auditee	\$176,399	No
Temporary Assistance for Needy Families (A) TANF	93.558		\$209,540	Yes

October 26, 2004

There were no reportable conditions, instances of noncompliance material to the financial statements or federal award findings or questioned costs noted. However, the Agency's Schedule of Expenditures of Federal Awards (SEFA) included \$176,399 (CFDA 93.647) as passed through SLATE from the U.S. Department of Health and Human Services. These funds did not pass through SLATE. Excluding this amount, the Agency's SEFA over reported funds passed through SLATE by about three percent (\$32,844). See attachment for details. **We recommend SLATE contact the Agency to require an amended audit report to correct these discrepancies on the SEFA. We also recommend SLATE request a copy of the management letter referred to in the audit report dated March 6, 2004 and furnish a copy to our office for review.**

In addition, The SEFA should include the Pass-Through Entity Identifying Numbers. The absence of these numbers increases the risk of not identifying properly all pass-through federal funds and makes reconciliations with City records difficult.

If you have any questions concerning the findings of this review, please contact me at 613-7257.

Attachments